

Hearing Date and Time: October 11, 2013, at 10:00 a.m., prevailing Eastern Time
 Objection Deadline: October 4, 2013, at 4:00 p.m., prevailing Eastern Time

James H.M. Sprayregen, P.C.
 Paul M. Basta
 Ray C. Schrock
 KIRKLAND & ELLIS LLP
 601 Lexington Avenue
 New York, New York 10022
 Telephone: (212) 446-4800
 Facsimile: (212) 446-4900

Counsel to the Reorganized Debtors

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC., <i>et al.</i> , ¹)	Case No. 10-24549 (RDD)
Reorganized Debtors.)	Jointly Administered

**NOTICE OF THE FOURTH OMNIBUS OBJECTION OF
 THE REORGANIZED DEBTORS TO CERTAIN PROOFS OF CLAIM
 (NO LIABILITY CLAIMS AND CLAIMS TO BE ADJUSTED)**

PLEASE TAKE NOTICE that The Great Atlantic & Pacific Tea Company, Inc. (“**A&P**”) and certain of its affiliates, as reorganized debtors (collectively, the “**Reorganized Debtors**”), will present the attached *Fourth Omnibus Objection of the Reorganized Debtors to Certain Proofs of Claim (No Liability Claims and Claims to be Adjusted)* (the “**Objection**”)² to the Honorable Judge Robert D. Drain, Bankruptcy Judge of the United States Bankruptcy Court for the Southern District of New York (the “**Court**”), at 300 Quarropas Street, White Plains, New York 10601, at a hearing to be held on **October 11, 2013, at 10:00 a.m. (ET)** (the “**Hearing**”).

¹ On December 18, 2012, a final decree was entered closing the chapter 11 cases of 53 of A&P’s affiliated debtors [Docket No. 4092]. The chapter 11 case of The Great Atlantic & Pacific Tea Company, Inc. remains pending. The last four digits of A&P’s federal tax identification number are 0974. The location of the Reorganized Debtors’ corporate headquarters is Two Paragon Drive, Montvale, New Jersey 07645.

² All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Objection.

PLEASE TAKE FURTHER NOTICE that any responses to the relief requested in the Objection must comply with the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, must be set forth in a writing describing the basis therefore in accordance with the *Order Approving Certain Omnibus Claims Objection Procedures* [Docket No. 4091],³ and must be electronically filed with the Court in accordance with General Order M-399 by registered users of the Court's electronic case filing system (the User's Manual for the Electronic Case Filing System can be found at <http://www.nysb.uscourts.gov>, the official website of the Court) and, by all other parties in interest, on a 3 ½ inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers) and served in accordance with General Order M-399 or by first-class mail upon each of the following: (a) counsel for the Reorganized Debtors, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn.: Joseph M. Graham, Attn.: Benjamin M. Rhode; (b) the Office of the United States Trustee for the Southern District of New York at 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn.: Susan Golden, Attn.: Richard Morrissey; (c) counsel for the Investors, (i) Stroock & Stroock & Lavan LLP, 180 Maiden Lane, New York, New York 10038, Attn.: Kristopher M. Hansen, Attn.: Jayme T. Goldstein, and (ii) Latham & Watkins LLP, 355 S Grand Ave, Suite 100, Los Angeles, California 90071, Attn.: Robert Klyman; (d) counsel to the administrative agent for the Reorganized Debtors' Exit Facility lenders, Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York, 10017, Attn.: Donald S. Bernstein, Attn.: Marshall S. Huebner; and (e) any other parties as specified in the *Order Establishing Certain Notice, Case Management and Administrative Procedures* [Docket No. 75] so as to be actually received **no later than October 4, 2013**,

³ The Reorganized Debtors are also serving this objection upon each of the affected claimants with a customized notice in accordance with the Objection Procedures approved by this order.

at 4:00 p.m. (ET). Only those responses or objections that are timely filed, served, and received will be considered at the Hearing. Failure to file a timely response may result in entry of a final order granting the relief requested in the Objection as requested by the Reorganized Debtors.

PLEASE TAKE FURTHER NOTICE that if no responses to the Objection are timely filed, served, and received in accordance with the terms hereof, the Court may enter an order granting the relief requested in the Objection without further notice or hearing. The parties are required to attend the hearing and failure to attend in person or by counsel may result in relief being granted or denied upon default.

New York, New York
Dated: September 11, 2013

/s/ Ray C. Schrock

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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

In re:

THE GREAT ATLANTIC & PACIFIC TEA
 COMPANY, INC., *et al.*,¹

Reorganized Debtors.

)
) Chapter 11
)
) Case No. 10-24549 (RDD)
)
)
) Jointly Administered
)

**FOURTH OMNIBUS OBJECTION OF THE
 REORGANIZED DEBTORS TO CERTAIN PROOFS OF CLAIM
 (NO LIABILITY CLAIMS AND CLAIMS TO BE ADJUSTED)**

THIS OBJECTION SEEKS TO EXPUNGE, DISALLOW, REDUCE, AND/OR RECLASSIFY CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1 AND SCHEDULE 2 TO EXHIBIT A ATTACHED TO THIS OBJECTION.

The Great Atlantic & Pacific Tea Company, Inc. (“**A&P**”) and certain of its affiliates, as reorganized debtors (collectively, the “**Reorganized Debtors**,” and before the effective date of the chapter 11 plan confirmed in these cases, the “**Debtors**”) file this objection (this “**Objection**”) and seek entry of an order (the “**Order**”), substantially in the form attached hereto as **Exhibit A**: (a) disallowing and expunging the proofs of claim identified on **Schedule 1** to

¹ On December 18, 2012, a final decree was entered closing the chapter 11 cases of 53 of A&P’s affiliated debtors [Docket No. 4092]. The chapter 11 case of The Great Atlantic & Pacific Tea Company, Inc. remains pending. The last four digits of A&P’s federal tax identification number are 0974. The location of the Reorganized Debtors’ corporate headquarters is Two Paragon Drive, Montvale, New Jersey 07645.

Exhibit A attached hereto (collectively, the “*No Liability Claims*”); and (b) reducing and/or reclassifying the proofs of claim identified on **Schedule 2** to **Exhibit A** attached hereto (collectively, the “*Claims to be Adjusted*” and together with the No Liability Claims, the “*Disputed Claims*”) pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “*Bankruptcy Code*”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), the Objection Procedures (as defined herein), and the Bar Date Order (as defined herein). In support of this Objection, the Reorganized Debtors submit the declaration of Matthew P. Bennett (the “*Bennett Declaration*”) attached hereto as **Exhibit B**. In further support of this Objection, the Reorganized Debtors respectfully state as follows.

Jurisdiction and Venue

1. The United States Bankruptcy Court for the Southern District of New York (the “*Court*”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory bases for the relief requested herein are sections 105(a) and 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007.

Relief Requested

4. By this Objection, the Reorganized Debtors seek entry of an order:
 - disallowing and expunging the No Liability Claims identified on **Schedule 1** to **Exhibit A** in their entirety because the Reorganized Debtors’ books and records reflect that there are no outstanding amounts owed on account of the No Liability Claims; and
 - reducing, reclassifying, or reducing and reclassifying, as applicable, the Claims to be Adjusted identified on **Schedule 2** to **Exhibit A** because the Claims to be Adjusted are asserted in amounts or with priorities not reflected in the Reorganized Debtors’ books and records and not supported under the Bankruptcy Code.

Background

5. On December 12, 2010 (the “**Petition Date**”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors operated their businesses and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On December 15, 2010, the Court approved the Debtors’ request for procedural consolidation and joint administration of these chapter 11 cases [Docket No. 68].

6. On December 20, 2011, the Court entered an order approving the Debtors’ disclosure statement [Docket No. 3066]. On February 28, 2012, the Court confirmed the *Debtors’ First Amended Joint Plan of Reorganization Pursuant to Chapter 11 of the United States Bankruptcy Code* [Docket No. 3417] (the “**Plan**”).² On March 13, 2012, the Debtors successfully consummated the Plan and emerged from chapter 11.

The Claims Reconciliation Process

7. On March 4, 2011 and March 25, 2011, the Debtors filed their statements of financial affairs and schedules of assets and liabilities, current income and expenditures, and executory contracts and unexpired leases as required by section 521 of the Bankruptcy Code (collectively, as amended, the “**Schedules**”).³

8. On May 2, 2011, the Court entered an order [Docket No. 1476] (the “**Bar Date Order**”) establishing certain dates and deadlines for filing proofs of claim in these chapter 11 cases. Specifically, among other things, the Court established June 17, 2011, as the deadline for all persons and entities holding or wishing to assert a “claim” (as defined in section 101(5) of the

² All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Plan.

³ The Debtors filed their amended Schedules on January 9, 2012.

Bankruptcy Code) against any of the Debtors that arose before the Petition Date (each, a “*Claim*”), including any Claim arising under section 503(b)(9) of the Bankruptcy Code, to file proof of such Claim in writing.

9. More than 10,000 proofs of claim were filed against the Debtors, asserting more than \$52 billion in aggregate liabilities. The Reorganized Debtors have been diligently working to review and settle proofs of claim pursuant to Article VI of the Plan. At this time, less than 4,000 proofs of claim remain unresolved.

10. On November 30, 2012, the Reorganized Debtors filed their motion for entry of an order approving certain omnibus claims objection procedures [Docket No. 4061] in order to streamline their claim resolution process. On December 18, 2012, the Court entered an order [Docket No. 4091] granting the Reorganized Debtors’ motion and approving procedures for filing omnibus objections to proofs of claim in these chapter 11 cases and for responding to such objections, which were attached to the order as **Exhibit 1** (the “*Objection Procedures*”).

Objection

11. Section 502 of the Bankruptcy Code provides, in pertinent part, as follows: “A claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502. Moreover, Bankruptcy Rule 3007 provides certain grounds upon which “objections to more than one claim may be joined in an omnibus objection.” Bankruptcy Rule 3007(d). The Objection Procedures expand on Bankruptcy Rule 3007(d) and permit the Reorganized Debtors to file an omnibus objection on additional grounds, including if the Claims “are inconsistent with the Reorganized Debtors’

books and records” or “improperly assert administrative, secured, or priority status, or are otherwise incorrectly or improperly classified.”⁴

12. The Bar Date Order provides that each proof of claim must “include supporting documentation, unless voluminous, in which case a summary must be attached or an explanation provided as to why documentation is not available.”⁵ Absent such documentation, a proof of claim lacks *prima facie* validity. *Ashford v. Consol. Pioneer Mortg. (In re Consol. Pioneer Mortg.)*, 178 B.R. 222, 226 (9th Cir. BAP 1995), *aff’d*, 91 F.3d 151 (9th Cir. 1996); *In re Taylor*, 363 B.R. 303, 308 (Bankr. M.D. Fla. 2007) (“Attaching supporting documentation is mandatory prerequisite to establishing a claim’s *prima facie* validity”). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate validity of the claim. *See, e.g., Sherman v. Novak (In re Reilly)*, 245 B.R. 768, 773 (B.A.P. 2d Cir. 2000); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000); *In re St. Johnsbury Trucking Co.*, 206 B.R. 318, 323 (Bankr. S.D.N.Y. 1997). As set forth in the Bennett Declaration, the Reorganized Debtors have reviewed the Disputed Claims and object to the No Liability Claims and the Claims to be Adjusted.

I. No Liability Claims

13. The Reorganized Debtors have determined, based upon a thorough review of their books and records and for the reasons set forth in the column entitled “Basis for Objection” on **Schedule 1** to **Exhibit A** attached hereto, that the No Liability Claims should be disallowed and expunged in their entirety. Generally, the No Liability Claims consist of asserted Claims that have already been paid in part or are otherwise inconsistent with the Reorganized Debtors’

⁴ Objection Procedures ¶¶ 1(a) and 1(d), respectively.

⁵ Bar Date Order ¶ 3(a)(ii).

books and records and are not otherwise supported by documentation with the proof of claim. Failure to disallow and expunge the No Liability Claims would result in the relevant claimants receiving an unwarranted recovery from the Reorganized Debtors. Accordingly, the Reorganized Debtors respectfully request that the Court disallow and expunge the No Liability Claims in their entirety.

II. Claims to be Adjusted

14. The Reorganized Debtors have thoroughly reviewed their books and records and have determined, for the reasons set forth in the column entitled “Basis for Objection” on **Schedule 2** to **Exhibit A** attached hereto, that (a) they are not liable for the full amount of the Claims to be Adjusted and/or (b) the Claims to be Adjusted were filed with an improper priority. Generally, the Claims to be Adjusted consist of Claims where the Reorganized Debtors have paid a portion of the asserted Claim as is consistent with the Reorganized Debtors’ books and records. Accordingly, the Reorganized Debtors respectfully request that the Court reduce the amount, reclassify the priority, or reduce the amount and reclassify the priority, as applicable, of each Claim to be Adjusted to the amount and/or priority, as applicable, identified in the columns entitled “Adjusted Claim” on **Schedule 2** to **Exhibit A** attached hereto.

Motion Practice

15. This Objection includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated and a discussion of their application to this Objection. Accordingly, the Reorganized Debtors submit that this Objection satisfies Rule 9013-1(a) of the Local Rules of Bankruptcy Procedure for the Southern District of New York.

Reservation of Rights

16. This Objection is limited to the grounds stated herein. Accordingly, it is without prejudice to the rights of the Reorganized Debtors or any other party in interest to object to any of the Disputed Claims on any grounds whatsoever and the Reorganized Debtors expressly reserve all further substantive or procedural objections they may have.

Separate Contested Matter

17. To the extent that a response is filed regarding any Disputed Claim and the Reorganized Debtors are unable to resolve any such response, each such Disputed Claim, and the Objection as it pertains to such Disputed Claim, shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Reorganized Debtors request that any order entered by the Court regarding an objection asserted in this Objection be deemed a separate order with respect to each proof of claim.

Notice

18. The Reorganized Debtors have provided notice of this Objection to: (a) the Office of the United States Trustee for the Southern District of New York; (b) counsel to the Investors; (c) the claimants whose Claims are affected by this Objection in accordance with the Objection Procedures; (d) any other person or entity with a particularized interest in the subject matter of the Objection; and (e) the entities on the Master Service List (as defined in the *Order Establishing Certain Notice, Case Management and Administrative Procedures* [Docket No. 75] and available on the Reorganized Debtors' case website at www.kccllc.net/APTea). In light of the nature of the relief requested herein, the Reorganized Debtors respectfully submit that no further notice is necessary.

WHEREFORE, for the reasons stated above and in the Bennett Declaration, the Reorganized Debtors respectfully request that the Court enter an order: (a) disallowing and expunging the No Liability Claims identified on **Schedule 1** to **Exhibit A** attached hereto; (b) reducing and/or reclassifying, as applicable, the Claims to be Adjusted identified on **Schedule 2** to **Exhibit A** attached hereto; and (c) granting such other and further relief as the Court deems just and proper.

New York, New York
Dated: September 11, 2013

/s/ Ray C. Schrock

James H.M. Sprayregen, P.C.
Paul M. Basta
Ray C. Schrock
KIRKLAND & ELLIS LLP
601 Lexington Avenue
New York, New York 10022
Telephone: (212) 446-4800
Facsimile: (212) 446-4900

Counsel to the Reorganized Debtors

EXHIBIT A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

THE GREAT ATLANTIC & PACIFIC TEA
COMPANY, INC., *et al.*,¹

Reorganized Debtors.

)
) Chapter 11
)
) Case No. 10-24549 (RDD)
)
)
)
) Jointly Administered
)

**ORDER GRANTING THE FOURTH OMNIBUS OBJECTION OF THE
REORGANIZED DEBTORS TO CERTAIN PROOFS OF CLAIM
(NO LIABILITY CLAIMS AND CLAIMS TO BE ADJUSTED)**

Upon the objection (the “*Objection*”)² of the Reorganized Debtors for entry of an order (this “*Order*”) disallowing, expunging, reclassifying, or reducing, as appropriate, the Disputed Claims, pursuant to sections 105(a) and 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007, the Objection Procedures, and the Bar Date Order, all as more fully set forth in the Objection and the Bennett Declaration; and the Court having found that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Objection is in the best interests of the Reorganized Debtors, the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Reorganized Debtors provided appropriate notice of the Objection and the

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² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Objection.

opportunity for a hearing on the Objection; and the Court having reviewed the Objection and the Bennett Declaration submitted in connection therewith; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is granted to the extent set forth herein.
2. The No Liability Claims identified on **Schedule 1** attached hereto are disallowed and expunged in their entirety.
3. The Claims to be Adjusted identified on **Schedule 2** attached hereto are reduced in amount and/or reclassified in priority to the amounts and priorities, as applicable, identified in the columns entitled "Adjusted Claim" in **Schedule 2** attached hereto.
4. Kurtzman Carson Consultants LLC, the Reorganized Debtors' notice and claims agent, is authorized to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.
5. Entry of this Order is without prejudice to the Reorganized Debtors' right to object to any other Claims in these chapter 11 cases or to further object to the Disputed Claims, on any grounds whatsoever, at a later date.
6. Each Claim and the objections by the Reorganized Debtors to each Claim as addressed in the Objection and as identified in **Schedule 1** and **Schedule 2** attached hereto constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Claim.
7. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. The Reorganized Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

9. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

White Plains, New York

Dated: _____, 2013

United States Bankruptcy Judge

SCHEDULE 1

No Liability Claims

No Liability Claims

Claim Asserted Against Debtor									
Claim No.	Name and Address of Claimant	Name of Original Debtor	Secured	Administrative	Priority	Unsecured	Total Claim	Basis for Objection	Page #
3861	Alfred D'Angelo 46 Sunnyside Rd Mahwah, NJ 07430	The Great Atlantic & Pacific Tea Company, Inc.		\$8,165.38		\$5,600.00	\$13,765.38	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
5172	Bernard Connolly 204 W Rodgers St Ridley Park, PA 19078	The Great Atlantic & Pacific Tea Company, Inc.			\$11,725.00	\$7,400.98	\$19,125.98	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
3495	Bradhurst Development Company LLC Attn Steven H Newman Esq Katsky Korins LLP 605 Third Ave New York, NY 10158	Pathmark Stores, Inc.				UNLIQUIDATED	UNLIQUIDATED	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
1975	Brian Kaminski 4 Bracken Hill Rd Hamburg, NJ 07419	The Great Atlantic & Pacific Tea Company, Inc.			\$1,039.28		\$1,039.28	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
8946	CLARK, BRIAN D 11 ORRIS AVE PISCATAWAY, NJ 08854	The Great Atlantic & Pacific Tea Company, Inc.			\$13,000.00		\$13,000.00	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
580	David M Galotti 53 Ledge Dr Berlin, CT 06037	The Great Atlantic & Pacific Tea Company, Inc.				\$18,940.72	\$18,940.72	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
2518	Debra Halvorson 158 Julia Terrace Middletown, CT 06457	The Great Atlantic & Pacific Tea Company, Inc.			\$4,896.00		\$4,896.00	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
7569	Donna Dohlstrom 89 Hagaman St Carteret, NJ 07008	The Great Atlantic & Pacific Tea Company, Inc.			\$3,421.61		\$3,421.61	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6

No Liability Claims

Claim Asserted Against Debtor									
Claim No.	Name and Address of Claimant	Name of Original Debtor	Secured	Administrative	Priority	Unsecured	Total Claim	Basis for Objection	Page #
6108	Edmond Conde PO BOX 175 Baltic, CT 06330	The Great Atlantic & Pacific Tea Company, Inc.			\$3,702.70		\$3,702.70	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
7305	Edward J Kweselait 1612 Ratzer Rd Wayne, NJ 07470	Pathmark Stores, Inc.			\$17,599.93	\$17,223.40	\$34,823.33	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
4587	Frank Milillo 46 Ohio Ave Congers, NY 10920	The Great Atlantic & Pacific Tea Company, Inc.				\$23,413.98	\$23,413.98	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
4321	Gary Dhondt 1213 Briarcliff St Clair Shores, MI 48082	The Great Atlantic & Pacific Tea Company, Inc.			\$11,725.00	\$50,467.26	\$62,192.26	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
136	Gary W Buckley 9 Windy Hill Rd Annandale, NJ 08801	The Great Atlantic & Pacific Tea Company, Inc.			\$11,725.00	\$8,487.00	\$20,212.00	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
6532	Horace Velie 909 Hillcrest Rd Newton, NJ 07860	The Great Atlantic & Pacific Tea Company, Inc.			\$11,725.00	\$8,911.16	\$20,636.16	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
773	IT SOLUTIONS WIZARD LLC 13219 COPPERMILL DR HERNDON, VA 20171	The Great Atlantic & Pacific Tea Company, Inc.			\$17,257.50	\$0.00	\$17,257.50	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
1545	James Bisogno 1213 Allen Dr Seaford, NY 11783	The Great Atlantic & Pacific Tea Company, Inc.				\$21,756.76	\$21,756.76	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6

No Liability Claims

Claim Asserted Against Debtor									
Claim No.	Name and Address of Claimant	Name of Original Debtor	Secured	Administrative	Priority	Unsecured	Total Claim	Basis for Objection	Page #
266	Janice Santoro 9 Kreuz Dr West Nyack, NY 10994	The Great Atlantic & Pacific Tea Company, Inc.			\$4,175.25		\$4,175.25	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
913	Joan Colucci 10 Winters Ct Clark, NJ 07066	The Great Atlantic & Pacific Tea Company, Inc.			\$6,992.45		\$6,992.45	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
4690	John Brett 1811 Scarlet Oak Ave Toms River, NJ 08755	The Great Atlantic & Pacific Tea Company, Inc.			\$40,730.00		\$40,730.00	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
402	John Redahan 120 Meadow Ridge Ln Lagrangeville, NY 12540	The Great Atlantic & Pacific Tea Company, Inc.				\$14,754.68	\$14,754.68	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
2733	Karl Knaul 409 Cedarcroft Ave Audubon, NJ 08106	The Great Atlantic & Pacific Tea Company, Inc.				\$37,520.00	\$37,520.00	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
1095	Laura A Denner 745 Marcellus Dr Westfield, NJ 07090	The Great Atlantic & Pacific Tea Company, Inc.			\$11,725.00	\$294.25	\$12,019.25	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
8849	Marc Simone 10 West Rd Mahwah, NJ 07430	The Great Atlantic & Pacific Tea Company, Inc.			\$5,950.00		\$5,950.00	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
5634	Richard Brewer Attn Matthew G Roseman Esq c o Cullen and Dykman LLP 100 Quentin Roosevelt Blvd Garden City, NY 11530	The Great Atlantic & Pacific Tea Company, Inc.			\$11,725.00	\$22,420.58	\$34,145.58	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6

No Liability Claims

Claim Asserted Against Debtor

Claim No.	Name and Address of Claimant	Name of Original Debtor	Secured	Administrative	Priority	Unsecured	Total Claim	Basis for Objection	Page #
1098	Ronald F Jani 11 McKinley Dr Rockaway, NJ 07866-3207	Pathmark Stores, Inc.			\$11,725.00	\$10,838.45	\$22,563.45	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
426	Susan A Cerio 1516 88th St North Bergen, NJ 07047	The Great Atlantic & Pacific Tea Company, Inc.			\$13,085.31		\$13,085.31	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
263	The Connecticut Light and Power Company Northeast Utilities Credit and Collection Center PO Box 2899 Hartford, CT 06101-8307	The Great Atlantic & Pacific Tea Company, Inc.				\$875.48	\$875.48	The Reorganized Debtors have reviewed their books and records and have determined that they are not liable for this claim. This is for a property location that is not owned or leased by the Reorganized Debtors.	5-6
3801	Thomas Connors Attn Matthew G Roseman Esq c o Cullen and Dykman LLP 100 Quentin Roosevelt Blvd Garden City, NY 11530	The Great Atlantic & Pacific Tea Company, Inc.			\$11,725.00	\$38,397.80	\$50,122.80	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
10041	Total Records Information Management, LLC Attn Stuart Komrower, Esq c o Cole, Schotz, Meisel, Forman & Leonard, P.A. 25 Main St Hackensack, NJ 07601	The Great Atlantic & Pacific Tea Company, Inc.		UNLIQUIDATED			\$0.00	The Reorganized Debtors have reviewed their books and records and have determined that they are only liable for \$35,000.00, which they have paid. Therefore, the claim should be disallowed and expunged.	5-6
2470	TRADE ASSOCIATES GROUP LTD 1730 WEST WRIGHTWOOD CHICAGO, IL 60614-1914	The Food Emporium, Inc.				\$3,037.18	\$3,037.18	The Reorganized Debtors have reviewed their books and records and have determined that they are not liable for this claim. This Claim is for a property location that is not owned or leased by the Reorganized Debtors.	5-6
620	Walter Fedak 16 BroachWay Hillsborough, NJ 08844	The Great Atlantic & Pacific Tea Company, Inc.			\$8,248.00		\$8,248.00	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
958	William Minnie 331 Brookfield Rd Brimfield, MA 01010	The Great Atlantic & Pacific Tea Company, Inc.			\$0.00	\$10,767.85	\$10,767.85	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6

No Liability Claims

Claim Asserted Against Debtor									
Claim No.	Name and Address of Claimant	Name of Original Debtor	Secured	Administrative	Priority	Unsecured	Total Claim	Basis for Objection	Page #
5124	WRD COUNTY LINE LP WILLNER REALTY & DEVELOPMENT CO ATTN MICHAEL B WILLNER 123 COULTER AVE STE 200 ARDMORE, PA 19003-2425	Food Basics, Inc.				UNLIQUIDATED	UNLIQUIDATED	The Reorganized Debtors have reviewed their books and records and have determined that they have no outstanding liabilities to this claimant. Therefore, the claim should be disallowed and expunged.	5-6
2141	XCELL INTERNATIONAL 16400 W 103RD ST LEMONT, IL 60439	The Food Emporium, Inc.				\$407.56	\$407.56	The Reorganized Debtors have reviewed their books and records and have determined that they are not liable for this claim. This Claim is for a property location that is not owned or leased by the Reorganized Debtors.	5-6
9985	Yankee Gas Northeast Utilities, Credit & Collection Center PO Box 2899 Hartford, CT 06101-8399	The Great Atlantic & Pacific Tea Company, Inc.				\$214.94	\$214.94	The Reorganized Debtors have reviewed their books and records and have determined that they are not liable for this Claim. Therefore, the claim should be disallowed and expunged.	5-6
9997	Yankee Gas Northeast Utilities, Credit & Collection Center PO Box 2899 Hartford, CT 06101-8399	The Great Atlantic & Pacific Tea Company, Inc.				\$201.95	\$201.95	The Reorganized Debtors have reviewed their books and records and have determined that they are not liable for this Claim. Therefore, the claim should be disallowed and expunged.	5-6
265	Yankeeegas Northeast Utilities Credit and Collection Center PO Box 2899 Hartford, CT 06101-8307	The Great Atlantic & Pacific Tea Company, Inc.				\$59.18	\$59.18	The Reorganized Debtors have reviewed their books and records and have determined that they are not liable for this claim. This Claim is for a property location that is not owned or leased by the Reorganized Debtors.	5-6

SCHEDULE 2

Claims to be Adjusted

Claims to be Adjusted

Claim No.	Name and Address of Claimant	Debtor Name	Claim Asserted Against Debtor					Adjusted Claim					Basis for Objection	Page #
			Secured	Administrative	Priority	Unsecured	Total	Secured	Administrative	Priority	Unsecured	Total		
1821	ASM Capital LP ASM Capital 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	The Great Atlantic & Pacific Tea Company, Inc.				\$24,495.19	\$24,495.19				\$22,342.07	\$22,342.07	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
976	BlueWater Painting Corp 44 Cain Dr Brentwood, NY 11717	The Great Atlantic & Pacific Tea Company, Inc.				\$55,841.70	\$55,841.70				\$47,834.45	\$47,834.45	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
3669	BOWNE ENTERPRISE SOLUTIONS ATTN ROBERT LARSEN RR DONNELLY 3075 HIGHLAND PKWY DOWNS GROVE, IL 60515	The Great Atlantic & Pacific Tea Company, Inc.				\$19,167.63	\$19,167.63				\$16,619.92	\$16,619.92	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
7542	Cynamic Industries LLC Attn Gregg Hill 3480 Windquest Dr Holland, MI 49424	The Great Atlantic & Pacific Tea Company, Inc.				\$488,498.66	\$488,498.66				\$486,690.36	\$486,690.36	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
680	Excell Maintenance Services Inc John D Wilson Esq 701 Grant Ave Ste A Collingswood, NJ 08107	The Great Atlantic & Pacific Tea Company, Inc.				\$33,199.78	\$33,199.78				\$29,303.80	\$29,303.80	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
415	Hain Capital Holdings Ltd Attn Ganna Liberchuk 301 Rte 17 7th Fl Rutherford, NJ 07070	The Great Atlantic & Pacific Tea Company, Inc.				\$135,237.42	\$135,237.42				\$130,609.42	\$130,609.42	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
3752	HIGH GRADE BEVERAGE NB PO BOX 7092 NORTH BRUNSWICK, NJ 08902	Pathmark Stores, Inc.				\$2,131.94	\$2,131.94				\$661.14	\$661.14	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
3753	HIGH GRADE BEVERAGE NB PO BOX 7092 NORTH BRUNSWICK, NJ 08902	Super Fresh Food Markets, Inc.				\$657.04	\$657.04				\$168.60	\$168.60	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
3758	HIGH GRADE BEVERAGE NB PO BOX 7092 NORTH BRUNSWICK, NJ 08902	The Great Atlantic & Pacific Tea Company, Inc.				\$4,870.72	\$4,870.72				\$400.05	\$400.05	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6

Claims to be Adjusted

Claim Asserted Against Debtor								Adjusted Claim						
Claim No.	Name and Address of Claimant	Debtor Name	Secured	Administrative	Priority	Unsecured	Total	Secured	Administrative	Priority	Unsecured	Total	Basis for Objection	Page #
180	JL Telecommunications Inc 7 Arthur Ave Rocky Point, NY 11778	The Great Atlantic & Pacific Tea Company, Inc.			\$6,909.54		\$6,909.54		\$0.00	\$0.00	\$6,781.22	\$6,781.22	The Reorganized Debtors have paid \$128.32 in satisfaction of the priority portion of the claim that is consistent with the Reorganized Debtors' books and records. The remainder is for goods delivered outside the 20 days prior to the Petition Date and therefore should be reclassified as general unsecured.	6
3849	Karcher North America Inc 1351 W Stanford Ave Englewood, CO 80110	The Great Atlantic & Pacific Tea Company, Inc.		\$50,062.00			\$50,062.00		\$0.00		\$44,092.47	\$44,092.47	The Reorganized Debtors have paid \$5,969.53 in satisfaction of the administrative priority portion of the claim that is consistent with the Reorganized Debtors' books and records and have determined that the remainder of the claim should be reclassified as general unsecured	6
121	L I Locksmith and Alarm Co Inc dba L I Automatic Doors 26 W Old Country Rd Hicksville, NY 11801	The Great Atlantic & Pacific Tea Company, Inc.				\$36,556.87	\$36,556.87				\$32,227.85	\$32,227.85	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
448	McCue Corporation 35 Congress St Ste 150 Salem, MA 01970	The Great Atlantic & Pacific Tea Company, Inc.				\$17,623.07	\$17,623.07				\$16,153.07	\$16,153.07	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
140	Pam Sweeping Corp PO Box 99 Islip Terrace, NY 11752	The Great Atlantic & Pacific Tea Company, Inc.				\$6,049.10	\$6,049.10				\$4,329.10	\$4,329.10	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
564	Premier Plumbing and Heating Specialist Inc Sol Kodsi Esq 111 John St Ste 800 New York, NY 10038	The Great Atlantic & Pacific Tea Company, Inc.				\$180,262.00	\$180,262.00				\$171,190.66	\$171,190.66	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
985	RK ENVIRONMENTAL SERVICES LLC 130 BROADWAY CRESSKILL, NJ 07626	The Great Atlantic & Pacific Tea Company, Inc.				\$31,059.97	\$31,059.97				\$29,585.07	\$29,585.07	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
590	SERVICE SELECT INC 400 MACK DR CROYDON, PA 19021	The Great Atlantic & Pacific Tea Company, Inc.				\$266,761.07	\$266,761.07				\$263,398.85	\$263,398.85	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6

Claims to be Adjusted

Claim No.	Name and Address of Claimant	Debtor Name	Claim Asserted Against Debtor					Adjusted Claim					Basis for Objection	Page #
			Secured	Administrative	Priority	Unsecured	Total	Secured	Administrative	Priority	Unsecured	Total		
317	Storeflex Fixture Corporation Sharon Grasso 392 W Pulteney St Corning, NY 14830	The Great Atlantic & Pacific Tea Company, Inc.				\$231,574.91	\$231,574.91				\$229,585.98	\$229,585.98	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
1062	Trap Zap Environmental Systems Inc Ilana Volkov Esq Cole Scholtz Meisel Forman & Leonard PA 25 Main St PO Box 800 Hackensack, NJ 07602-0800	The Great Atlantic & Pacific Tea Company, Inc.				\$89,555.11	\$89,555.11				\$76,731.76	\$76,731.76	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
29	Wamco Electric Inc 150 D School St Westbury, NY 11590	The Great Atlantic & Pacific Tea Company, Inc.				\$62,001.74	\$62,001.74				\$48,245.95	\$48,245.95	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
4470	Williams Gerard Productions c o Bill Kijek Director of Accounting 420 N Wabash Ave 5th Fl Chicago, IL 60611	The Great Atlantic & Pacific Tea Company, Inc.				\$38,850.00	\$38,850.00				\$24,100.00	\$24,100.00	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6
339	WT Winter Associates 20 A Kulick Rd Fairfield, NJ 07004	The Great Atlantic & Pacific Tea Company, Inc.				\$103,803.78	\$103,803.78				\$100,613.69	\$100,613.69	The Reorganized Debtors have reviewed their books and records and the information submitted with this Claim, and have determined that they are not liable for the full amount of this Claim. Therefore, the claim should be reduced.	6

EXHIBIT B

Bennett Declaration

James H.M. Sprayregen, P.C.
Paul M. Basta
Ray C. Schrock
KIRKLAND & ELLIS LLP
601 Lexington Avenue
New York, New York 10022
Telephone: (212) 446-4800
Facsimile: (212) 446-4900

Counsel to the Reorganized Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

)
) Chapter 11
)

THE GREAT ATLANTIC & PACIFIC TEA)
COMPANY, INC., *et al.*) Case No. 10-24549 (RDD)

)
) Reorganized Debtors.) Jointly Administered
)

**DECLARATION OF MATTHEW P. BENNETT
IN SUPPORT OF THE FOURTH OMNIBUS OBJECTION OF
THE REORGANIZED DEBTORS TO CERTAIN PROOFS OF CLAIM
(NO LIABILITY CLAIMS AND CLAIMS TO BE ADJUSTED)**

I, Matthew P. Bennett, hereby declare under penalty of perjury:

1. I am the Senior Counsel for The Great Atlantic & Pacific Tea Company, Inc. (“*A&P*”), one of the above-captioned reorganized debtors (collectively, the “*Reorganized Debtors*” and before confirmation of their chapter 11 plan, the “*Debtors*”).¹ In my current position with the Reorganized Debtors, I am generally familiar with the Reorganized Debtors’ day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Debtors’ liabilities and the amount thereof owed to their

¹ On December 18, 2012, a final decree was entered closing the chapter 11 cases of 53 of A&P’s affiliated debtors [Docket No. 4092]. The chapter 11 case of The Great Atlantic & Pacific Tea Company, Inc. remains pending. The last four digits of A&P’s federal tax identification number are 0974. The location of the Reorganized Debtors’ corporate headquarters is Two Paragon Drive, Montvale, New Jersey 07645.

creditors as of their chapter 11 filing date, December 12, 2010. I have read the *Fourth Omnibus Objection of the Reorganized Debtors to Certain Proofs of Claim (No Liability Claims and Claims to be Adjusted)* (the “**Objection**”)² and am directly, or by and through the Reorganized Debtors’ advisors and personnel, familiar with the information contained therein and the exhibits attached thereto. I am authorized to submit this Declaration on the Reorganized Debtors’ behalf.

2. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating the Disputed Claims, the Reorganized Debtors have thoroughly reviewed their books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, and have determined that each Disputed Claim should be disallowed, expunged, reclassified, and/or reduced. As such, I believe that disallowance, expungement, reclassification, and/or reduction of the Disputed Claims on the terms set forth in the Objection is appropriate.

I. No Liability Claims

3. To the best of my knowledge, information, and belief, the Reorganized Debtors have determined that the Claims listed on **Schedule 1** to **Exhibit A** to the Objection (collectively, the “**No Liability Claims**”) were paid in full or in part, settled, or otherwise are not reflected in the Reorganized Debtors’ books and records as described on **Schedule 1** to **Exhibit A** to the Objection and are not otherwise supported by documentation with the proof of claim. Accordingly, the No Liability Claims should be disallowed and expunged as requested in the Objection.

² Capitalized terms not defined but used herein shall have the meaning ascribed to them in the Objection.

II. Claims to be Adjusted

4. To the best of my knowledge, information, and belief, the Reorganized Debtors have determined that the Claims listed on **Schedule 2** to **Exhibit A** to the Objection (collectively, the “*Claims to be Adjusted*”), are asserted in an amount greater than the amount reflected in the Reorganized Debtors’ books and records, and/or asserted with an incorrect priority based upon facts reflected in the Reorganized Debtors’ books and records as described on **Schedule 2** to **Exhibit A** to the Objection. Accordingly, the reduction and/or reclassification of the Claims to be Adjusted as requested in the Objection should be allowed.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing Declaration are true and correct to the best of my knowledge, information, and belief.

Dated: September 11, 2013

/s/ Matthew P. Bennett
Name: Matthew P. Bennett
Title: Senior Counsel